

**Effective Date: FY 2003 ONLY**  
**Transfer of Current Year Authority**

## Transfer In Entity

Laws dictate when, and sometimes how, transfers occur within the federal government. The law may specify a particular transfer or provide general transfer authority within specified limits. These transfers occur for a variety of reasons, such as reorganization or even the purchase and sale of goods and services. OMB Circular A-11, Section 20.4j explains budgetary reporting of such transfers and describes the basic types of transfers as being either expenditure or non-expenditure.

This scenario illustrates a Transfer In Entity with current year authority.

### Beginning Trial Balance

	Debit	Credit
<b>Budgetary</b>		
4201	-	
4450		-
<b>Total</b>	-	-
<b>Proprietary</b>		
1010	-	
3310		-
	-	-

### Transfer Transactions

T1. To record the transfer of Undelivered Orders - Obligations, Unpaid. (Accomplished via SF 1151)  
 (TC New)

<b><u>Budgetary Entry</u></b>			
DR 4195	Transfer of Obligated Balances	1,000	
	CR 4831 Undelivered Orders - Obligations Transferred		1,000
	Unpaid		
<b><u>Proprietary Entry</u></b>			
DR 1010	Fund Balance With Treasury	1,000	
	CR 3102 Unexpended Appropriations - Transfers-In		1,000

T2. To record the transfer of Delivered Orders - Obligations, Unpaid. (Accomplished via SF 1151) (TC A255R)

<b><u>Budgetary Entry</u></b>			
DR 4195	Transfer of Obligated Balances	1,000	
	CR 4931 Delivered Orders - Obligations Transferred,		1,000
	Unpaid		
<b><u>Proprietary Entry</u></b>			
DR 1010	Fund Balance With Treasury	1,000	
	CR 2110 Accounts Payable		1,000

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T3. To record the transfer of unobligated balances. (Accomplished via SF 1151). (TC A252).  
 For USSGL Account 4170 in this scenario the authority type attribute is 'P' Appropriation.

<b><u>Budgetary Entry</u></b>			
DR 4170	Transfers - Current-Year Authority	1,500	
	CR 4450 Unapportioned Authority		1,500
<b><u>Proprietary Entry</u></b>			
DR 1010	Fund Balance With Treasury	1,500	
	CR 3102 Unexpended Appropriations - Transfers-In		1,500

T4. To record the transfer of Undelivered Orders - Obligations, Paid. (No SF 1151) (TC new)

<b><u>Budgetary Entry</u></b>			
DR 4195	Transfer of Obligated Balances	800	
	CR 4832 Undelivered Orders - Obligations Transferred Prepaid/Advanced		800
<b><u>Proprietary Entry</u></b>			
DR 1410	Advances to Others	800	
	CR 3102 Unexpended Appropriations - Transfers-In		800

T5. To record the transfer of assets and liabilities. (No SF 1151) (TC new)

<b><u>Budgetary Entry</u></b>			
None			
<b><u>Proprietary Entry</u></b>			
DR 1750	Equipment	1,000	
	CR 5720 Financing Sources Transferred In Without Reimbursement		1,000

Pre-Closing Trial Balance

	Debit	Credit
<b>Budgetary</b>		
4170	1,500	
4195	2,800	
4450		1,500
4831		1,000
4832		800
4931		1,000
<b>Total</b>	<b>4,300</b>	<b>4,300</b>
<b>Proprietary</b>		
1010	3,500	
1410	800	
1750	1,000	
2110		1,000
3102		3,300
5720		1,000
	<b>5,300</b>	<b>5,300</b>

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**Closing Entries**

- C1. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations (TC F228).

<b><u>Budgetary Entry</u></b>				
None				
<b><u>Proprietary Entry</u></b>				
DR 5720	Financing Sources Transferred In Without Reimbursement		1,000	
	<b>CR 3310</b>	<b>Cumulative Results of Operations</b>		<b>1,000</b>

- C2. To record the consolidation of actual net-funded resources (TC F204).

<b><u>Budgetary Entry</u></b>				
<b>DR 4201</b>	<b>Total Actual Resources - Collected</b>		<b>4,300</b>	
	CR 4195	Transfer of Obligated Balances		2,800
	CR 4170	Transfers - Current-Year Authority		1,500
<b><u>Proprietary Entry</u></b>				
None				

- C3. To record the closing of Delivered Orders - Obligations Transferred - Unpaid to Expended Authority - Unpaid (TC F218).

<b><u>Budgetary Entry</u></b>				
DR 4931	Delivered Orders - Obligations Transferred, Unpaid		1,000	
	CR 4901	Delivered Orders - Obligations, Unpaid		1,000
<b><u>Proprietary Entry</u></b>				
None				

- C4. To record the closing of Undelivered Orders - Obligations Transferred - Unpaid to unpaid unexpended obligations (TC F226).

<b><u>Budgetary Entry</u></b>				
DR 4831	Undelivered Orders - Obligations Transferred, Unpaid		1,000	
	CR 4801	Undelivered Orders - Obligations, Unpaid		1,000
<b><u>Proprietary Entry</u></b>				
None				

- C5. To record the closing of Undel Orders - Oblig Transferred - Prepaid/Advanced to prepaid/advanced unexpended obligations (TC F222).

<b><u>Budgetary Entry</u></b>				
DR 4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced		800	
	CR 4802	Undelivered Orders - Obligations, Prepaid/Advanced		800
<b><u>Proprietary Entry</u></b>				
None				

- C6. To record the closing of fiscal year activity to unexpended appropriations (TC F233).

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<b>Budgetary Entry</b>			
None			
<b>Proprietary Entry</b>			
DR 3102	Unexpended Appropriations - Transfers-In	3,300	
CR 3100	Unexpended Appropriations - Cumulative		3,300

Post-Closing Trial Balance

	Debit	Credit
<b>Budgetary</b>		
4201	4,300	
4450		1,500
4801		1,000
4802		800
4901		1,000
<b>Total</b>	<b>4,300</b>	<b>4,300</b>
<b>Proprietary</b>		
1010	3,500	
1410	800	
1750	1,000	
2110		1,000
3100		3,300
3310		1,000
	<b>5,300</b>	<b>5,300</b>

SF133 Report On Budget Execution	
	Year 1 Unexpired Amt.
<b>Budgetary Resources</b>	
1. Budget authority:	
d. Net transfers (+ or -) 4170E	1,500.00
<b>7. Total Budgetary Resources</b>	<b>1,500.00</b>
<b>Status of Budgetary Resources</b>	
10. Unobligated balance not available	
d. Other 4450E	1,500.00
<b>11. Total Status of Budgetary Resources</b>	<b>1,500.00</b>
<b>Relation of Obligation to Outlays</b>	
13. Obligated balance, transferred, net (+ or -) 4831E, 4931E (1,000 + 1,000)	2,000.00
14. Obligated balance, net, end of period:	
c. Undelivered orders(+) 4831E	1,000.00
d. Accounts Payable(+) 4931E	1,000.00

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FMS 2108 Yearend Closing Statement

1	5	9	10	11
Treasury			Accounts	
Appropriat	Postclosing	Undelivered	Payable and	
ion Fund	Unexpended	Orders and	Other	Unobligate
Symbol	Balance	Contracts	Liabilities	d Balance
XXXXXXXXX>	3,500.00	1,000.00	1,000.00	1,500.00
	1010	4831 E	4931 E	4450 E

Program and Financing (P&F)

**Obligations by Program Activity**

1000 Total new obligations (+) (4801E-B, 4802E-B, 4901E-B, 4902E)	0
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**Budgetary Resources Available for Obligation**

2140 Unob bal CF, SOY (+)	0
2200 New budget authority (gross) (sum 4000 to 6990)	1,500
2221 Unobligated balance transferred to other accounts (-) (4190E)	0
2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385)	1,500
2395 Total new obligations (-) (same as line 1000, opp sign)	0
2440 Unob bal CF, end of yr (+) (4450E)	1,500

[New Budgetary Authority \(Gross\), Detail\[1\]](#)

4000 Appropriation (+) (4119E)	0
4200 Transferred from other accounts (+) (4170E)	1,500
4300 Appropriation (total discretionary) (+) (sum 4000.4200)	1,500

**Change in Obligated Balances**

7240 Obligated balance, start of year (+) (4801B, 4901B)	0
7310 Total new obligations (+) (line 1000)	0
7320 Total outlays (gross) (-) (4802E-B, 4902E)	0
7332 Obligated bal transferred from other accounts (-) (4831E, 4931E)	2,000
7400 Change in uncollected cust pyts for Fed sources (unexp) (sum 6810 and 6910, opp sign)	0
7440 Obligated bal, end of year (+) (4801E, 4831E, 4901E, 4931)	2,000

**OUTLAYS (GROSS), DETAIL**

869x Outlays from discretionary/mandatory authority/balances (+) (4802E-B, 4902E)	0
8700 Total outlays (gross) (+) (sum 8690..8698)	0

**NET BUDGET AUTHORITY AND OUTLAYS**

8900 Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896)	1,500
9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845)	0

[\[1\] For purposes of this scenario, budget authority is classified as discretionary.](#)

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**Consolidated Balance Sheet**

<b>Assets</b>	2003
Intragovernmental:	
1 Fund balance with Treasury 1010E	3,500.00
5 Other 1410E	800.00
6 Total Intragovernmental	<u>4,300.00</u>
13 General Property, plant and equipment, net 1750E	<u>1,000.00</u>
<b>15 Total Assets</b>	<b><u><u>5,300.00</u></u></b>
<b>Liabilities</b>	
20 Accounts Payable 2110E	1,000.00
27 Total Liabilities	1,000.00
<b>Net Position</b>	
29 Unexpended appropriations 3100E	3,300.00
30 Cumulative results of operations 3310E	<u>1,000.00</u>
31 Total Net Position	<u>4,300.00</u>
<b>32 Total Net Position and Liabilities</b>	<b><u><u>5,300.00</u></u></b>

**Statement of Net Cost**

<b>Program Costs</b>	
1 Intragovernmental gross costs	
2 Less: Intragovernmental earned revenue	
3 Intragovernmental net Cost	<u>-</u>
4 Gross costs with the public	-
5 Less: Earned revenues from the public	-
6 Net cost with the public	<u>-</u>
7 Total net costs	-
8 Cost not assigned to programs	
9 Less: Earned revenues not attributed to programs	
<b>10 Net Cost of Continued Operations</b>	<u>-</u>
<b>11 Transferred Operations:</b>	
<b>12 Cost of Transferred Operations</b>	-
<b>13 Less Exchange Revenue from Transferred Operations</b>	-
<b>14 Net Cost of Transferred Operations</b>	-
<b>15 Net Cost</b>	-

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**Statement of Changes in Net Position**

	Cumulative Results of Ops.	Unexpend. Approp.
1. Beginning balances	-	
2. Prior period adjustments(+ or -)		
3. Beginning balances, as adjusted	-	-
<b>Budgetary Financing Sources:</b>		
5. Appropriations transferred in/out(+ or -) 3102E		3,300.00
<b>Other Financing Sources</b>		
13. Transfers in/out without reimbursements(+ or -) 5720E	1,000.00	
16. Total Financing Sources	1,000.00	3,300.00
17. Net Cost of Operations	-	
<b>18. Ending Balances</b>	<b>1,000.00</b>	<b>3,300.00</b>

**Statement of Financing**

<b>Resources Used to Finance Activities</b>		
1	Obligations Incurred line 8 SBR	-
2	Less: Spending Authority from offsetting collections and recoveries line 3,4 SBR	-
3	Obligations net of offsetting collections and recoveries	-
4	Less: Offsetting receipts	
5	Net obligations	-
7	Transfers in/out without reimbursement (+/-) line 13 CNP, 5720	1,000.00
10	Net other resources used to finance activities	1,000.00
11	Total resources used to finance activities	1,000.00
<b>Resources Used to Finance Activities Not a Part of Net Cost</b>		
16	Other Resources or adjustments to net obligated 5720	1,000.00
17	Total resources used to finance items not part of the Net Cost of Operations	1,000.00
18	Total resources used to finance the Net Cost of Operations	-
<b>30</b>	<b>Net cost of Operations</b>	<b>-</b>

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Standard Form 1151  
Revised January 1992  
Department of the Treasury

Document No. \_\_\_\_\_

**NONEXPENDITURE TRANSFER AUTHORIZATION**

To \_\_\_\_\_

Financial Management Service  
Finance Management Branch  
3700 East-West Highway, Room 6F06  
Hyattsville, MD 20782

You are hereby authorized to effect the transfer indicated below.

TRANSFER FROM		TRANSFER TO	
Dept. Transferring Agency		Dept. Homeland Security	
Bureau		Bureau	
Address		Address	
ACCOUNT SYMBOL	AMOUNT	ACCOUNT SYMBOL	AMOUNT
TAFS - appropriation transfer	1,500.00	70 X XXXX 4170 = 1,500	1,500.00
TAFS - balance transfer	2,000.00	70 X XXXX 4831 = 1,000 4931 = 1,000	2,000.00

**AUTHORITY**

**Public Law - STAT.**

The above transfer is proper under the authority cited.

**NOTE: Nonexpenditure Transfer is submitted by the Transfer From entity. The balances above reflect the impact on fund balance with Treasury from the transfers in these accounts.**

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Approving Official)





C5	C6	C7	
Closing	Closing	Closing	Post Closing
Entries	Entries	Entries	ATB
Budgetary 4	Budgetary 5	Proprietary 2	
			3,500.00
			800.00
			1,000.00
			(1,000.00)
		(3,300.00)	(3,300.00)
			-
		3,300.00	-
			-
			(1,000.00)
			-
			-
			-
			-
-		-	-
			-
			-
			-
			-
			4,300.00
			(1,500.00)
			-
(1,000.00)			(1,000.00)
	(800.00)		(800.00)
1,000.00			-
	800.00		-
			(1,000.00)
			-
			-
-		-	-